

# Fiscal Year 2019 Budget

**June 05, 2018**

**PRESENTED BY**  
**J. Wayne Vest, County Manager**

# Fiscal Year 2019 Budget

FY18/19 Budget Team Members	
Name	Position/Title
Catherine Graham	Moore County Board of Commissioners, Board Chair
Frank Quis	Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Gary Briggs	Tax Administrator
Caroline Xiong	Chief Finance Officer
Denise Brook	Human Resources Director
Bobby Lake	Property Management Director
Chris Butts	Information Technology Director
Tami Golden	Internal Auditor
Janet Parris	Assistant County Manager
Wayne Vest	County Manager

# Fiscal Year 2019 Budget

## *Guiding Principles:*

- Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:
- Prioritize education, public safety, and public health:
- Identify expense reductions and ensure effective fund and position allocations :
- Preserve the employee benefits and compensation package to include the potential for implementation of an updated Pay & Classification Plan, and to ensure the sustainability of the County's Self-Insurance program:

# Fiscal Year 2019 Budget

## *Guiding Principles:*

Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

### The recommended budget

- Maintains the County General Tax Rate at **.465** per \$100 of valuation
- Recommends an Advanced Life Support Rate at **.04** per \$100 of valuation
- Recommends a single rural fire protection service rate of **.095** per \$100 of valuation which is a half-cent increase.

# Fiscal Year 2019 Budget

## ***Guiding Principles:***

Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

Major areas supported by the budget include:

General Government  
Public Safety  
Health and Social Services  
Education  
Water and Sewer  
Environmental  
Community Development  
Cultural/Recreation  
Capital  
Debt service

# Fiscal Year 2019 Budget

## ***Guiding Principles:***

Ensure the appropriate level of services for the citizens of Moore County to include a review of the tax rates for the General Fund, Advanced Life Support, and Fire Service District:

## Funding Pressures That May Result in Future Year Rate Increases

### General Fund:

- School capital project needs
- County capital project needs
- Competitive workforce requirements
- Increasing operational costs

### Advanced Life Support:

- Expansion of operations
- Apparatus/equipment costs

### Fire Service District:

- Fully implementing funding formula
- Capital building and vehicle needs
- Additions/expansions to service

# Fiscal Year 2019 Budget

## MOORE COUNTY RATE CHART

### COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.02	0.020	0.030	0.030	0.040
FIRE DISTRICTS								
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
S FIRE, AMBULANCE, RESCUE DISTRICT					0.080	0.085	0.090	0.095
A SOUTHERN PINES	0.089	0.089	0.089	0.089				
B CRESTLINE	0.085	0.083	0.083	0.083				
C PINEBLUFF	0.089	0.086	0.086	0.086				
D PINEHURST	0.084	0.084	0.084	0.084				
E SEVEN LAKES	0.04	0.04	0.04	0.04				
F WEST END	0.059	0.059	0.059	0.069				
G EASTWOOD	0.07	0.07	0.07	0.07				
H CIRCLE V								
J ROBBINS	0.061	0.063	0.063	0.063				
K CARTHAGE	0.067	0.064	0.064	0.064				
L CAMERON								
M HIGHFALLS	0.066	0.066	0.066	0.066				
N EAGLE SPRINGS	0.078	0.075	0.075	0.075				
P ABERDEEN	0.093	0.092	0.092	0.092				
Q CRAINS CREEK	0.111	0.111	0.111	0.111				
T WHISPERING PINES	0.058	0.058	0.058	0.058				
V CYPRESS POINTE	0.079	0.081	0.081	0.081				
W WESTMOORE	0.071	0.07	0.07	0.07				

A penny on the County General & ALS tax rate is anticipated to generate \$1,223,250 in revenue

A penny on the Fire Service District tax rate is anticipated to generate \$439,415 in revenue

# Fiscal Year 2019 Budget

## *Guiding Principles:*

Prioritize Education, Public Safety and Public Health:

General Fund Expenditures		
GF Expenditures	FY19 Budget	%
Education (including debt)	\$44,207,453	45.97%
Human Services	\$14,774,999	15.37%
Public Safety	\$13,655,312	14.20%
General Government	\$12,946,812	13.46%
Environmental	\$3,580,120	3.72%
Debt (excluding education)	\$2,199,415	2.29%
Non-Dept/Non-Profits	\$2,281,803	2.37%
Cultural	\$1,204,178	1.25%
Transfers	<u>\$1,314,553</u>	1.37%
Total	\$96,164,645	

- Education, Safety, and Health comprise 75.53% of the General Fund
- When looking across all funds, Education, Safety, Health & Human Services expenditures comprise over 75%



# Fiscal Year 2019 Budget

## *Guiding Principles:*

Identify expense reductions and ensure effective fund and position allocations:

The Budget Team along with Department Directors and other agency leaders, worked closely through the budget process reviewing revenue and expenses and identified a number of line-item changes that were incorporated into the budget to effectively allocate funding.

- The overall budget proposes an increase of 5.00% (6,808,699)
- The General Fund (100) proposes an increase of 3.71% (3,437,128)

# Fiscal Year 2019 Budget

## *Guiding Principles: A Continuation of*

Identify expense reductions and ensure effective fund and position allocations:

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2019 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes a net increase of 13.5 FTEs. The next two charts provide greater detail regarding position funding and allocations.

Number of Employees (All Funds)				
FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	632.0	11.0	643.0	637.5
FY17-18	653.0	7.0	660.0	656.5
FY18-19	666.0	8.0	674.0	670.0

# Fiscal Year 2019 Budget

## Guiding Principles:

Identify expense reductions and ensure effective position allocations:

Fiscal Year Budgeted Employee Position Count by Department														
Department	FY 2012-13		FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		4		4		4		5		6		5	
Aging	20	1	20	1	20	1	20	1	20	1	20	1	20	1
Child Support	10		10		10		10		11		11		11	
Child Support - Day Reporting Center	1		1		1		1		0.15		0.15		0.15	1
Child Support - Youth Services	1		1		1		1		0.85		0.85		0.85	
Cooperative Extension	7		7		7		6		6		6		6	
County Attorney	6		7		7		7		6		7		7	
Elections	4		4		4		4		3		4		4	
Financial Services	7		7		7		7		7		7		7	
Governing Body	1		1		1		1		1		1		1	
Health	51	1	53	1	51	1	50	1	46	1	47	1	49	1
Human Resources	3		3		3		3		3		3		3	
Information Technology	10	1	8	1	8	1	10		12		12		12	
IT - Geographical Information Systems (GIS)	4		3		3		3		3		3		3	
Library	9		9		9		9		9		9		9	
Parks & Recreation	5	1	5	1	5		5		5		5		5	
Planning & Community Development	14		13	1	13	1	13		12		5.67		4.84	
Code Enforcement/Inspections	0		0		0		0		0		4.83		5.83	
Public Safety - E911 Communications	15		15		15		15		15		15		15	
Public Safety-Fire Marshal	3		2.25		2.25		2.25		2.25		2.6		2.6	
Public Works - Solid Waste	10		9		9		9		9		9		9	
Register of Deeds	10		10		10		10		10		10		10	
Sheriff	76	1	76	1	76	1	77		78		80		80	
Sheriff - Detention Center	42		42		56		57		57		60		60	
Sheriff - Animal Operations	9	3	10	4	10	4	11	3	11	3	11	1	11	1
Social Services	101		102		102		99		101		104	1	108	1
Soil & Water Conservation	4		4		3		3		3		3		3	
Tax	27		25		24		24		24		24		25	
Veterans	3		3		3		3		3		3		3	
Property Management	25	0	25	0	25	0	25	0	27	0	27	0	27	0
TOTAL GENERAL FUND 100	482	8	479.25	10	489.25	9	489.25	5	490.25	5	501.10	4	507.27	5
Emergency Medical Services Fund 200	58		66.75		66.75		72.75		71.75		78.4		84.4	
Transportation Fund 230	11	9	11	9	10	7	10	6	10	6	13.5	3	13.33	3
Self Insurance Fund Fund 810	1		1		1		1		1		1		1	
Public Works - Utilities Fund 610	40		40		40		40		40		40		41	
Public Works - WPCP Fund 600	19	0	19	0	19	0	19	0	19	0	19	0	19	0
TOTAL OTHER FUNDS	129	9	137.75	9	136.75	7	142.75	6	141.75	6	151.9	3	158.73	3
Totals	611	17	617.00	19	626.00	16	632.00	11	632.00	11	653.00	7	666.00	8
Total Number of FTEs	619.5		626.5		634.0		637.5		637.5		656.5		670.0	

# Fiscal Year 2019 Budget

## *Guiding Principles:*

Preserve the employee benefits and compensation package to include the potential for implementation of an updated Pay & Classification Plan, and to ensure the sustainability of the County's Self-Insurance program:

# Fiscal Year 2019 Budget Employee Benefits and Compensation Package Recommendations

## **Included Items:**

- Implementation of updated Pay & Classification Plan
- Modifications to Dependent Coverage premiums

# Fiscal Year 2019 Budget

## Employee Benefits and Compensation

### (Cont.)

## **Pay and Classification Plan Implementation**

- Includes Pay Study results
- Includes all Funds
- Position focused
- Will benefit recruitment and retention
- Compliments the total benefits and compensation package

# Fiscal Year 2019 Budget

## Employee Benefits and Compensation (Cont.)

### **Dependent Coverage Premium Modification**

- Impacts only premiums for dependent coverage
- Existing dependent tiers remain
- Necessary for long-term sustainability of self insurance program
- Rates will still be extremely competitive
- Have held mandatory group meetings
- Will perform a review to ensure dependents qualify for coverage
- Consideration for incremental increases in future FYs

# Fiscal Year 2019 Budget

## Employee Benefits and Compensation (Cont.)

- Step Plan Progression Funding
- Longevity funded at 100%
- Local Government Retirement System Funding
- 401K contribution
- Life Insurance
- Wellness Works Program
- Health Insurance Benefits (no change to copay, out-of-pocket, tiers, employee only contribution)
- Other benefits – County personnel policy - unchanged



# Fiscal Year 2019 Budget

## Major Points of Consideration

- 2019 recommended fiscal year budget is balanced at: \$142,990,258 Gross and \$134,250,636 Net (less transfers and assessments).
- The recommended gross budget is an increase of 5.0% as compared to the current year FY 2018 budget.
- Funds Moore County Schools at \$38,389,445 including debt service and the transfer of \$1,315,331 to Capital Reserve for MCS Debt Service Reduction.
- Funds Sandhills Community College at \$6,268,004 including debt service and a transfer of \$604,165 to the SCC Debt Service Reserve. The Current Expense allocation proposes an increase of \$131,540
- Requires no appropriation of fund balance for any fund except fund 215
- Public Works Enterprise Funds have \$1,225,427 budgeted transfer into capital reserve (WPCP @ \$567,494, Utilities @ \$380,946, EMWD @ \$276,987)

# Fiscal Year 2019 Budget

## Budget by Fund for Fiscal Year 2019

### Proposed Gross and Net Budget by Fund FY18/19

Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget
100	General/IT/PM	General	\$96,164,645	-\$5,216,355	\$90,948,290
200	Public Safety/Emergency Mgmt	Special Revenue	\$8,483,211	-\$1,747,738	\$6,735,473
210	E911 Telephone	Special Revenue	\$413,395	\$0	\$413,395
215	Fire, Ambulance, Rescue District	Special Revenue	\$4,643,644	\$0	\$4,643,644
220	Soil Water Conservation District	Special Revenue	\$21,771	\$0	\$21,771
230	Transportation Services	Special Revenue	\$1,487,683	-\$405,817	\$1,081,866
600	Water Pollution Control Plant	Enterprise	\$5,307,539	-\$301,768	\$5,005,771
610	Public Utilities	Enterprise	\$11,435,153	-\$918,044	\$10,517,109
620	East Moore Water District	Enterprise	\$2,147,650	\$0	\$2,147,650
810	Risk Management	Internal Service	<u>\$8,338,676</u>	<u>-\$8,400</u>	<u>\$8,330,276</u>
	Total County Funds		\$138,443,367	-\$8,598,122	\$129,845,245
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,745,300	-\$65,800	\$1,679,500
640	Airport Authority	Comp Unit/Enterprise	<u>\$2,801,591</u>	<u>-\$75,700</u>	<u>\$2,725,891</u>
	Total Component Units		\$4,546,891	-\$141,500	\$4,405,391
		Totals	\$142,990,258	-\$8,739,622	\$134,250,636

# Fiscal Year 2019 Budget

## *TRANSFERS AND ASSESSMENTS*

Transfers are made up of assessment amounts charged to County departments but paid by the Risk Management Internal Service Fund. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY16 Budget for the **General Fund**:

Wellness Assessment	\$244,800
Health Insurance Costs	\$4,220,150
Liability & Property Insurance	\$171,504
Unemployment Premiums	\$36,565
Worker's Compensation Claims	\$295,383
Worker's Compensation Premium	\$221,407
General Fund Assessment	<u>\$26,546</u>
Total General Fund Assessments	\$5,216,355

The health insurance costs are 80.9% of the total assessment.

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

General Fund Revenues		
Source	FY19 Budget	%
Property Tax	\$57,131,140	59.41%
Sales Tax	\$18,073,217	18.79%
Grants	\$8,367,764	8.70%
Departmental Fees	\$9,006,524	9.37%
Other Taxes	\$726,000	0.75%
Interest	\$850,000	0.89%
Transfers In Debt/Bond Int	<u>\$2,010,000</u>	2.09%
Total Revenues - GF	\$96,164,645	

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES		
GENERAL GOVERNMENT		HUMAN SERVICES
Administration		Health Department
Governing Body		Social Services
Human Resources		Child Support 15.37%
Finance 13.46%		Veteran's Services
County Attorney		Aging/Senior Center
Tax and Revaluation		
Elections		CULTURAL DEVELOPMENT
Register of Deeds		Parks and Recreation
Information Technology/GIS		Library 1.25%
Property Management		
		PUBLIC SAFETY FUNCTIONS
ENVIRONMENTAL AND COMMUNITY DEVELOPMENT		Sheriff's Office
Planning, Zoning, Inspections 3.72%		Sheriff - Detention Center
Solid Waste		Sheriff - Animal Operations 14.20%
Cooperative Extension		Day Reporting Center
Soil and Water Conservation		Youth Services
		Public Safety Fire Marshal
DEBT SERVICE		Public Safety Communications
Debt Principal 2.29%		
Debt Interest		EDUCATION
		Schools Expense, Capital, Digital Learning 45.97%
NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT		Schools Debt
Grants/Non-Departmental/Transfers Out to Cap Reserve		College Expense
Courts Facility Costs 3.74%		College Debt
Non Profits		

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

General Fund Expenditures		
GF Expenditures	FY19 Budget	%
Education (including debt)	\$44,207,453	45.97%
Human Services	\$14,774,999	15.37%
Public Safety	\$13,655,312	14.20%
General Government	\$12,946,812	13.46%
Environmental	\$3,580,120	3.72%
Debt (excluding education)	\$2,199,415	2.29%
Non-Dept/Non-Profits	\$2,281,803	2.37%
Cultural	\$1,204,178	1.25%
Transfers	<u>\$1,314,553</u>	1.37%
Total	\$96,164,645	

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Total Moore County Schools Funding					
FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072
FY14/15	12,802	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140
FY15/16	12,769	\$26,265,140	\$750,000	\$750,000	\$27,765,140
FY16/17	12,680	\$27,029,515	\$750,000	\$750,000	\$28,529,515
FY17/18	12,665	\$30,341,352	\$750,000	\$750,000	\$31,841,352
FY18/19	12,587	\$29,500,000	\$750,000	\$750,000	\$31,000,000

- \$31,000,000 matched the Schools' request
- \$224,767 Unspent Digital Learning funds in the current FY will carry forward to FY 2019



# Proposed 2018-19 County Allotment by Fund Type

Fund Type	Original Request	Fund Balance Set Aside	Carry-Over / Supplemental Request	Total
Local Expense	\$29,500,000	\$156,352	0	\$29,656,352
Capital Expense	\$750,000	0	\$1,900,000	\$2,650,000
Digital Learning	\$750,000	0	\$225,000	\$975,000
<b>Total</b>	<b>\$31,000,000</b>	<b>\$156,352</b>	<b>\$2,163,887</b>	<b>\$33,281,352</b>





# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Debt Service and Additional Allocations to Moore County Schools					
Debt Service prior to new Area I and Area III Elm Schools	Debt Service Reduction	New Debt for Area I WP	New Debt for Area III AB	Appropriated Fund Balance	Capital Outlay appropriated from Capital Reserve
\$4,122,904					
\$4,057,211					
\$5,929,507					
\$7,049,516					
\$6,887,644					
\$5,937,920					
\$5,807,594					
\$5,533,171					
\$5,393,955	Add to Capital				
\$5,263,064	Add to CE				
\$5,129,691	\$208,290			\$0	\$2,171,000
\$4,031,111	Add to CE			<b>\$1,250,000</b>	\$1,916,300
\$3,881,423	\$1,315,331	\$2,192,691	TBA	<b>\$450,000</b>	
				* Included in Current Expense	

- Columns added for Area I and Area III Aberdeen Elementary Schools
- Appropriated Fund Balance is included in the Current Expense column and handled separately from budget ordinance
- Debt Service for Area III Aberdeen will be appropriated when determined & due

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Total Moore County Schools Funding													
FY	Student Enrollment	Current Expense	Capital Outlay	Digital Learning	Sub Total: Current, Capital, Digital	Debt Service prior to new Area I and Area III Elm Schools	Debt Service Reduction	New Debt for Area I WP	New Debt for Area III AB	Appropriated Fund Balance	Capital Outlay appropriated from Capital Reserve	Total Funding	Per Pupil Funding CE, Cap, Digital
FY06/07	12,190	\$20,807,940	\$1,133,950	\$0	\$21,941,890	\$4,122,904						\$26,064,794	\$1,799.99
FY07/08	12,294	\$23,694,245	\$1,531,444	\$0	\$25,225,689	\$4,057,211						\$29,282,900	\$2,051.87
FY08/09	12,190	\$24,935,195	\$933,950	\$0	\$25,869,145	\$5,929,507						\$31,798,652	\$2,122.16
FY09/10	12,236	\$24,935,195	\$733,950	\$0	\$25,669,145	\$7,049,516						\$32,718,661	\$2,097.84
FY10/11	12,378	\$25,540,140	\$711,932	\$0	\$26,252,072	\$6,887,644						\$33,139,716	\$2,120.87
FY11/12	12,371	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,937,920						\$32,189,992	\$2,122.07
FY12/13	12,609	\$25,540,140	\$711,932	\$0	\$26,252,072	\$5,807,594						\$32,059,666	\$2,082.01
FY13/14	12,812	\$25,165,140	\$711,932	\$750,000	\$26,627,072	\$5,533,171						\$32,160,243	\$2,078.29
FY14/15	12,802	\$25,315,140	\$1,200,000	\$600,000	\$27,115,140	\$5,393,955	Add to Capital					\$32,509,095	\$2,118.04
FY15/16	12,769	\$26,265,140	\$750,000	\$750,000	\$27,765,140	\$5,263,064	Add to CE					\$33,028,204	\$2,174.42
FY16/17	12,680	\$27,029,515	\$750,000	\$750,000	\$28,529,515	\$5,129,691	\$208,290			\$0	\$2,171,000	\$36,038,496	\$2,249.96
FY17/18	12,665	\$30,341,352	\$750,000	\$750,000	\$31,841,352	\$4,031,111	Add to CE			\$1,250,000	\$1,916,300	\$37,788,763	\$2,514.12
FY18/19	12,587	\$29,500,000	\$750,000	\$750,000	\$31,000,000	\$3,881,423	\$1,315,331	\$2,192,691	TBA	\$450,000		\$38,389,445	\$2,462.86
										* Included in Current Expense			

- Combination of previous two slides
- \$31,000,000 matched the Schools' request
- Unspent Digital Learning funds in the current FY will carry forward to FY 2019

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 100: General Fund

Total Sandhills Community College Funding					
FY	Current Expense	Debt Service, after refunding	Cap Res/Debt Decline in Debt Service	CR/SCC Projects, 6%	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,637,524	\$89,530	\$233,963	\$6,240,444
FY17/18	\$4,380,722	\$1,150,939	\$598,906	\$240,168	\$6,370,735
FY18/19	\$4,512,262	\$1,151,577	\$604,165		\$6,268,004

- FY 15 Original allocation \$5,998,468, subsequent transfers increase total to \$6,500,511
- FY 16 Original allocation \$6,046,433, subsequent transfers increase total to \$6,254,481
- FY 17 Original allocation \$6,006,481, subsequent transfers increase total to \$6,294,758
- FY 18 Original allocation \$6,130,567, subsequent transfers increase total to \$6,370,735

# Fiscal Year 2019 Budget

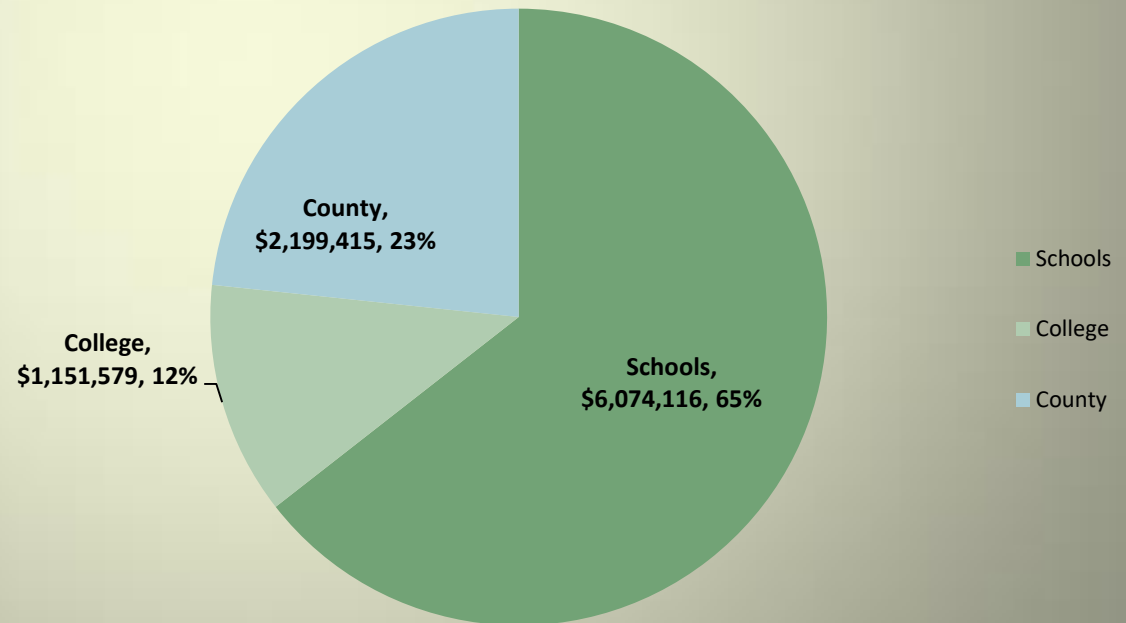
## KEY POINTS REGARDING GENERAL FUND DEBT SERVICE

- Total Debt Service is \$12,820,360 (Includes Enterprise Fund Debt Service)
- Total General Fund Debt Service is \$9,425,110

General Fund Debt Service Graph (P&I)

	Amount	%
Schools	\$6,074,116	64.45%
College	\$1,151,579	12.22%
County	\$2,199,415	23.34%
Total	\$9,425,110	100.00%

General Fund Debt Service



# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

Fund 100: General Fund

End of General Fund Key Points

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 200: Public Safety/Emergency Management

- Balanced at \$8,483,211 in Revenues and Expenditures
- Supported by Advanced Life Support (ALS) tax revenue, fees, and other revenue
- ALS Tax Rate proposed at **.04/\$100** of valuation, applies to all properties
- Includes funding for 1 Sprinter-type van to replace Quick Response Vehicles (trucks), and one ambulance remount
- Adds 6 positions as operations transition away from 24-on/48-off schedule
- No fund balance appropriation

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 210: E911

- Balanced at \$413,395 in Revenues and Expenditures
- Funds generated by E911 surcharge on phone bills and appropriated fund balance (no appropriated fund balance for FY 2019)
- E911 surcharge revenues are regulated by the State
- Back-up 911 project completed
- FY 17/18 projected calls: > 100,000

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 215: Moore County Fire Protection, Ambulance, and Rescue Service District

Rural Fire Protection Service Tax							
FY18/19 - Unified Tax Rate @.095/\$100 Value							
						FY18/19 Budget	
Total 2018-2019 Tax Base						@98.5%-Discounts	
\$4,509,157,517 divided by \$100 x .095 x .985 -Discounts \$45,000 = Budget						\$4,174,444	
				Revenue Generated by .095 Rate		\$4,174,444	
				Appropriated Fund Balance FY18 Audits		\$19,200	
				Revenue Allocation from Fund 200 ALS		\$450,000	
				Total Fund 215 Revenue		\$4,643,644	
				A penny on the Fire Rate generates \$439,415			
Column 1	Column 2 (3 + 4)	Column 3 (5 + 6)	Column 4 (7 + 8)	Column 5	Column 6	Column 7	Column 8
<u>Rural Fire Service District</u>	<u>Total Manager Recommendation @ 98.5%</u>	<u>Subtotal Distribution</u>	<u>Subtotal Reserve</u>	<u>Operations Distribution</u>	<u>Capital Distribution</u>	<u>Apparatus Reserve 21555500 56281</u>	<u>Building Reserve 21555500 56282</u>
Aberdeen	\$173,993	\$173,993	\$0	\$151,861	\$22,132	\$0	\$0
Carthage	\$316,437	\$272,940	\$43,497	\$233,997	\$38,943	\$35,131	\$8,366
Crains Creek	\$209,572	\$171,797	\$37,775	\$153,311	\$18,486	\$37,775	\$0
Cypress Pointe	\$795,954	\$754,210	\$41,744	\$572,755	\$181,455	\$41,744	\$0
Eagle Springs	\$235,949	\$190,885	\$45,064	\$166,779	\$24,106	\$33,723	\$11,341
Eastwood	\$224,985	\$189,049	\$35,936	\$152,254	\$36,795	\$35,936	\$0
High Falls	\$217,926	\$186,172	\$31,754	\$153,292	\$32,880	\$21,028	\$10,726
Pinebluff	\$260,685	\$215,865	\$44,820	\$207,214	\$8,651	\$44,820	\$0
Pinehurst	\$222,701	\$222,701	\$0	\$205,605	\$17,096	\$0	\$0
Robbins	\$309,031	\$286,219	\$22,812	\$237,592	\$48,627	\$22,812	\$0
Seven Lakes	\$340,603	\$283,286	\$57,317	\$251,890	\$31,396	\$44,123	\$13,194
Southern Pines	\$488,155	\$433,259	\$54,896	\$433,259	\$0	\$47,138	\$7,758
West End	\$426,052	\$360,637	\$65,415	\$312,803	\$47,834	\$45,530	\$19,885
Westmoore	\$214,505	\$155,769	\$58,736	\$155,769	\$0	\$48,860	\$9,876
Whispering Pines	\$187,896	\$182,632	\$5,264	\$156,269	\$26,363	\$0	\$5,264
	\$4,624,444	\$4,079,414	\$545,030	\$3,544,650	\$534,764	\$458,620	\$86,410
Audit-Professional Services	\$19,200						
Grand Total Fund 215	\$4,643,644						
Total Budget Fund 215	\$4,643,644						
Property Tax Rate Amount	\$4,174,444						
Penny on Fire Tax Rate	\$439,415						



# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 220: Soil and Water Conservation District

- Balanced at \$21,771 in Revenues and Expenditures
- Revenues generated by fees from services and matching State Grant Funds
- \$500 change (increase in grant funds) from FY 2018 budget

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 230: Moore County Transportation Services

- Balanced at \$1,487,683 in Revenues and Expenditures
- \$470,299 increase from fiscal year 2018 budget
- Revenues generated by user fees, grants, sale of assets
- Proposed fee schedule increase of .13 per mile (from \$1.63 to \$1.76)
- No appropriated fund balance is proposed for fiscal year 2019
- Generated revenues cover yearly expenses

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

Fund 230: Moore County Transportation Services



# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

Enterprise Funds			
Public Works Division	FY2017-18 Approved Budget	FY2018-19 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$4,845,317	\$5,307,539	9.54%
Moore County Public Utilities	\$11,138,476	\$11,435,153	2.66%
East Moore Water District	\$2,013,500	\$2,147,650	6.66%
Total	\$17,997,293	\$18,890,342	4.96%

All three funds have budgeted transfers into Capital Reserve: Total of \$1,225,427

- WPCP @ \$567,494
- Public Utilities @ \$380,946
- EMWD @ \$276,987

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

Funds 600, Water Pollution Control Plant; 610, Public Utilities; 620 East Moore Water District

### Proposed Rate Information

Fund 600: Proposed increase in municipal flow rates to \$3.07/1,000 gallons; currently at \$2.95/1,000

Fund 610: The 2019 proposed fee schedule for Public Utilities recommends a number of changes primarily based on the recently completed and approved rate study. No base rate increases are recommended. Tab 6 of the budget book provides greater detail of all fee schedule changes. Rate increases will support necessary capital projects.

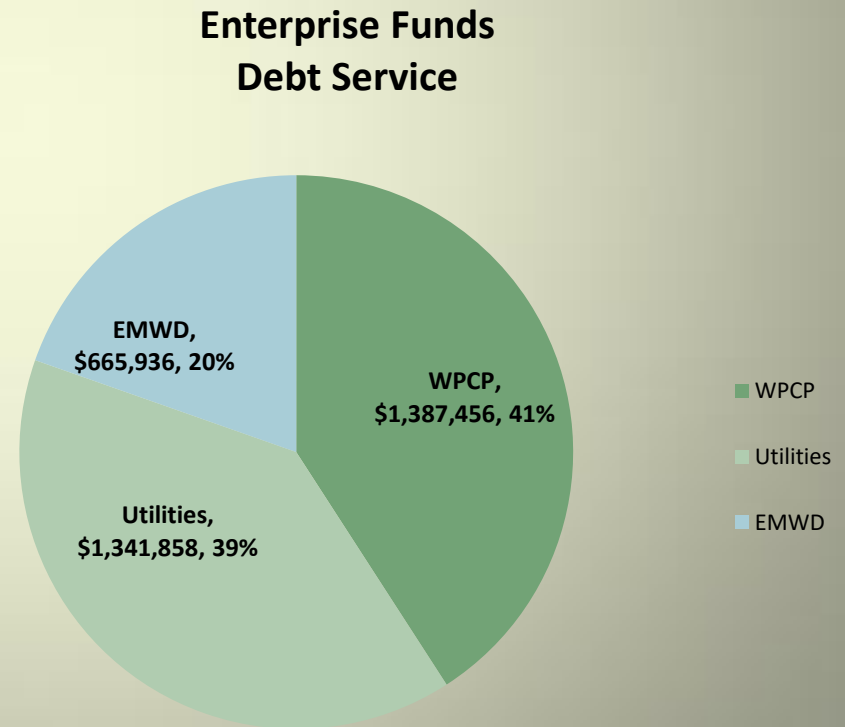
Fund 620: Proposed budget includes no monthly base rate changes except for 4" meters. EMWD purchases bulk water from Harnett County and sells it to EMWD customers as well as to Moore County Public Utilities.

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING ENTERPRISE FUND DEBT SERVICE

- Total Enterprise Fund Debt Service is \$3,395,250

Enterprise Funds Debt Service Graph (P&I)		
Fund	Amount	%
WPCP	\$1,387,456	40.87%
Utilities	\$1,341,858	39.52%
EMWD	\$665,936	19.61%
Total	\$3,395,250	100.00%



# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 810: Risk Management

- Balanced at \$8,338,676
- A \$167,421 increase compared to FY 2018
- Treated as an Internal Service Fund
- Expenditures include costs for Health Insurance, Wellness Works, Worker's Compensation, Unemployment, and Unemployment Insurance, Liability and Property Insurance
- Budget proposes no appropriated fund balance
- Includes changes to dependent coverage premiums presented at BOC work session
- Continue to evaluate premiums, co-pays, deductibles, out-of-pockets for employee and dependent coverage

# Fiscal Year 2019 Budget

## KEY POINTS REGARDING EACH FUND

### Fund 260: Convention and Visitor's Bureau

- Balanced at \$1,745,300
- Increase of \$48,605 compared to fiscal year 2018
- Includes appropriated fund balance of \$25,000

### Fund 640: Airport

- Balanced at \$2,801,591
- Decrease of \$161,033 Compared to fiscal year 2018
- Includes an appropriation from retained earnings of \$249,692



# Fiscal Year 2019 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### Education:

- Voter approval of \$123,000,000 of General Obligation bonds
- \$103,000,000 for Moore County Schools for 3 elementary schools (AB, SP, PH)
  - Staggered issuances beginning with AB in August/September 2018
- \$20,000,000 for Sandhills Community College primarily focused on a medical education facility and related improvements
  - Issuance late FY 2021 to early FY 2022
- North Moore High School project of auxiliary gym and additional classrooms. Construction to begin summer 2019, estimated cost of \$15.2M, funded through privately placed debt

# Fiscal Year 2019 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### **Court/Judicial Facility:**

- Currently in the process of selecting an architect for validation of facility programming and facility design.
- Funding strategy includes the decline in debt service of non-school and college related debt over the next several years. This revenue source will fund an estimated \$20,000,000 in project costs.
- The proposed budget includes a transfer to Capital Reserve for the Court Project in the amount of **\$1,314,553**. Once this transfer has been completed, the total amount allocated will be **\$2,259,083**.
- Project Fund (432) established

# Fiscal Year 2019 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### **Parks and Recreation:**

- Proposal for building a recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space.
- Enhanced play area incorporating splash pad and ADA playground area.
- Board approved architect contract and firm is working on updating master plan for Hillcrest and facility design.
- A project fund (fund 433) has been established and currently has a balance of \$3,518,614.
- Potentially will have additional funds through donations/contributions

# Fiscal Year 2019 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### EMS:

- Partnerships with Southern Pines and Pinehurst for Moore County EMS to utilize space in facility additions/expansions that each entity has in the works.
- The Southern Pines project is an effort to relocate the ambulance currently stationed at the Airport. Board recently approved resolution of support for County participation.
- The Pinehurst project will allow for a relocation of the Pinehurst based response staff and vehicles to be relocated from an existing facility that is in need of extensive renovations to additional space the Village of Pinehurst is considering adding onto the Pinehurst Fire Station.
- The current strategy involves looking at a long term lease with Southern Pines and Pinehurst which will eliminate having to pay out a significant amount of upfront dollars.

# Fiscal Year 2019 Budget

## A FEW CAPITAL IMPROVEMENT PROJECTS

### Enterprise Fund Water and Sewer Projects

#### **Harnett County:**

- Harnett plant expansion completed and annual payments budgeted
- Water line extension along Highway 73 completed

#### **North West Moore Water District/Robbins Connection:**

- Extending a water line along Hwy 211 to Hwy 705 to connect with the Town of Robbins system
- Estimated to cost \$2.95 million
- Will serve customers along the route and the Town of Robbins (bulk customer or as part of NWMD)
- Longer term, secure Deep River connection and reverse flow of water to allow Robbins to be a supplier to Moore County.

#### **Vass:**

- Project continues to move forward
- Funding approved by United States Department of Agriculture (loan/grant).
- Project involves replacement of existing on-site septic services, the addition of new sewer lines, and the elimination of capacity bottlenecks in the Vass system.
- Estimated project cost is **\$4.5 million**.

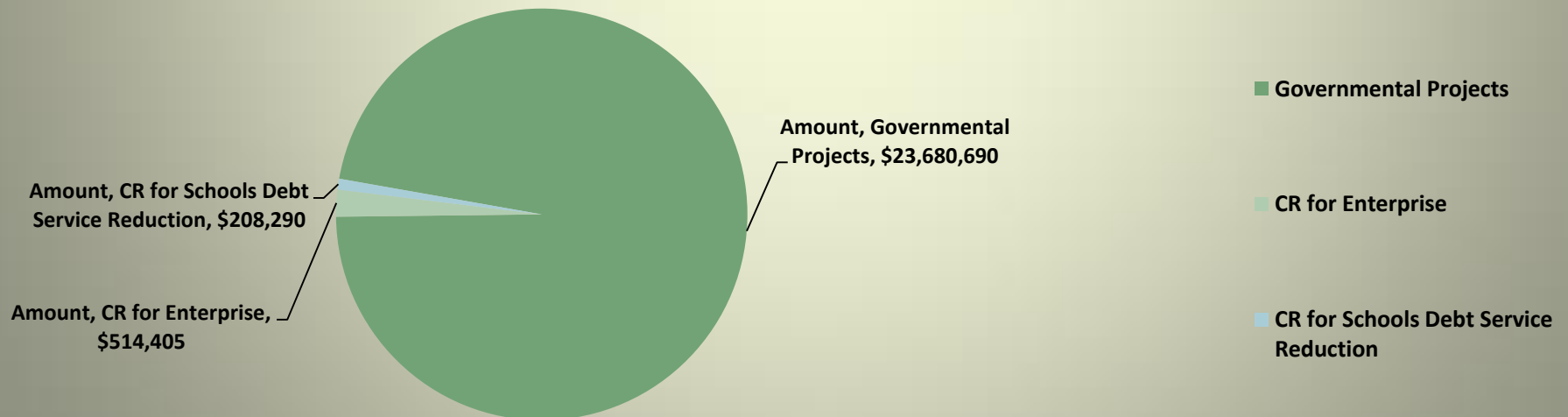
# Fiscal Year 2019 Budget

## KEY POINTS REGARDING CAPITAL RESERVE FUND

- Audited Amounts Based on Fiscal Year Ended June 30, 2017

Capital Reserve FY17 Audited Balance		
	Amount	%
Governmental Projects	\$23,680,690	97.04%
CR for Enterprise	\$514,405	2.11%
CR for Schools Debt Service Reduction	\$208,290	0.85%
Total	\$24,403,385	100.00%

### Capital Reserve - FY17 Audited Balances

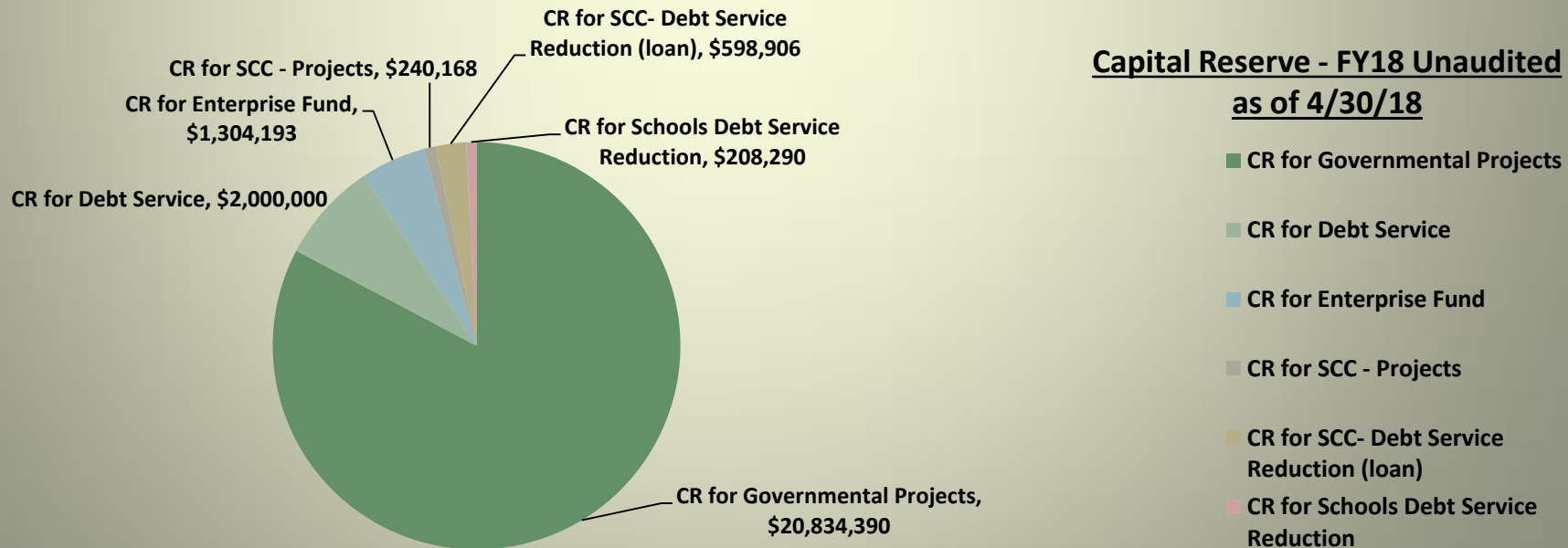


# Fiscal Year 2019 Budget

## KEY POINTS REGARDING CAPITAL RESERVE FUND

- Unaudited Amounts as of April 30, 2018

Capital Reserve FY18 UNAUDITED AS OF 4/30/18		
	Amount	%
CR for Governmental Projects	\$20,834,390	82.72%
CR for Debt Service	\$2,000,000	7.94%
CR for Enterprise Fund	\$1,304,193	5.18%
CR for SCC - Projects	\$240,168	0.95%
CR for SCC- Debt Service Reduction (loan)	\$598,906	2.38%
CR for Schools Debt Service Reduction	\$208,290	0.83%
Total	\$25,185,947	100.00%



# Fiscal Year 2019 Budget

## SCHEDULE

### BUDGET WORKSESSIONS

- Work Session 1 @ TBD
- Work Session 2 @ TBD
- Others TBD if necessary

### REQUIRED PUBLIC HEARING

- June 19, 2018 @ 5:30 PM at the Regularly Scheduled Board of Commissioner's Meeting

### ADOPTION

- June 19, 2018 at the Regularly Scheduled Board of Commissioner's Meeting



# Fiscal Year 2019 Budget

## SUMMARY

- The fiscal year 2019 proposed budget is **balanced** at \$142,990,258 in revenues and expenditures
- The proposed budget provides a **fiscally sound** and responsible **blueprint** for administering the revenues and expenditures for fiscal year 2019
- The proposed budget allows for the continued operations of the County and **for providing the highest level of services** in an efficient and effective manner
- **Thanks to everyone** who allocated time, effort, and expertise in developing the proposed budget
- The proposed budget is respectfully submitted